

EXHIBIT "A"

UNITED STATES BANKRUPTCY COURT, SOUTHERN DISTRICT OF NEW YORK		PROOF OF CLAIM
Name of Debtor Delphi Corporation		Case Number 05-44481 (RDD)
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (The person or other entity to whom the debtor owes money or property): Fiduciary Counselors Inc. as independent fiduciary for ASEC Manufacturing Retirement Program	<input checked="" type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.	
Name and address where notices should be sent: Nell Hennessy 700 12th Street N.W. Suite 700 Washington, DC 20005	William Schorling Buchanan Ingersoll & Rooney PC Two Logan Square, 12th Floor Philadelphia, PA 19103-2756	<input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input checked="" type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.
Telephone number: (202) 558-5141 (215) 567-7500		THIS SPACE IS FOR COURT USE ONLY
Account or other number by which creditor identifies debtor:		Check here if this claim <input type="checkbox"/> replaces <input type="checkbox"/> amends a previously filed claim, dated: _____
1. Basis for Claim <input type="checkbox"/> Goods sold <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input checked="" type="checkbox"/> Services performed <input type="checkbox"/> Wages, salaries, and compensation (fill out below) <input type="checkbox"/> Money loaned Last four digits of SS #: _____ <input type="checkbox"/> Personal injury/wrongful death Unpaid compensation for services performed <input type="checkbox"/> Taxes <input checked="" type="checkbox"/> Other <u>See attached Addendum</u> from _____ to _____ (date) (date)		
2. Date debt was incurred: <u>See attached Addendum</u>		3. If court judgment, date obtained:
4. Total Amount of Claim at Time Case Filed: \$ <u>See attached Addendum</u> If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 (unsecured) (secured) (priority) (Total)		
<input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges. <u>See attached Addendum</u>		
5. Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral: \$ _____ Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____	7. Unsecured Priority Claim. <input checked="" type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ <u>See attached Addendum</u> Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000),* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input checked="" type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input checked="" type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(1). <small>* Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment. \$10,000 and 180-days limits apply to cases filed on or after 4/20/05. Pub. L. 109-8</small>	
6. Unsecured Nonpriority Claim \$ <u>See attached Addendum</u> <input type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.		THIS SPACE IS FOR COURT USE ONLY
8. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.		FILED U.S. BANKRUPTCY COURT 2006 JUL 28 P 4:36 S.D.N.Y.
9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.		
10. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim		
Date <i>July 24, 2006</i>	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): <i>Nell Hennessy</i> Nell Hennessy, President & CEO, Fiduciary Counselors Inc.	

**UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re:)	
	)	Chapter 11
)	
DELPHI CORPORATION, <u>et al.</u>,	)	Case No. 05-44481 (RDD)
)	
Debtors.	)	Jointly Administered
_____)	

ADDENDUM TO PROOF OF CLAIM OF CREDITOR

Fiduciary Counselors Inc. ("Fiduciary Counselors"), as Independent Fiduciary for the ASEC Manufacturing Retirement Program (the "Plan"), in support of its Proof of Claim, states as follows:

Introduction

1. This Addendum to Proof of Claim is an addendum to, and shall be deemed to be a part of and incorporated by reference in, the attached Proof of Claim of the Plan filed by Fiduciary Counselors as Independent Fiduciary of the Plan.

2. The Plan is an employee benefit plan within the meaning of Bankruptcy Code section ("Code §") 507(a)(4).

3. Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, the debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors") are all members of Delphi's control group as defined in section 412(c)(11)(B)(ii) of the Internal Revenue Code, 26 U.S.C. § 1 et. seq., as amended (the "IRC") and section 302(c)(11)(B)(ii) of the Employee Retirement Income Security Act of 1974, 29 U.S.C. § 1001 et seq., as amended ("ERISA") whose employees participate in the Plan. The Debtors are jointly and severally liable

for contributions to the Plan pursuant to ERISA section 302(c)(11) and section 412(c)(11) of the IRC.

4. Fiduciary Counselors submits this Proof of Claim not in its individual capacity but solely in its capacity as the Independent Fiduciary for the Plan. As the appointed independent fiduciary charged with assuring that the Debtors fulfill their obligations to make legally required contributions to the Plan, Fiduciary Counselors is filing this Proof of Claim on behalf of the Plan.

Contributions Due to the Plan

5. Under the terms of the Plan, section 412 of the IRC and section 302 of ERISA, the employer is required to make contributions to the Plan.

6. Fiduciary Counselors has been unable to ascertain with certainty the exact amounts due and owing to the Plan. Based on the most recent information available from the Debtors and the Plan's actuaries¹, it appears that Debtors have made all required contributions to the Plan to date. The employer was required to make a contribution of \$330,000 to the Plan on April 13, 2006. On April 13, 2006, the Debtors made a contribution of \$330,000. On July 14, 2006, the employer was required to make a contribution of \$330,000 to the Plan. The Debtors made a contribution of \$330,000 on July 14, 2006. A contribution of \$52,000 is due to be made on September 15, 2006. Additional contributions will and/or may be required in the future and Fiduciary Counselors reserves the right to amend this claim to include such future contributions.

7. This is a claim for legally required contributions that are owed to the Plan and for the claims which are described in paragraph 10 below.

¹ In preparing this claim, the Plan has relied upon reports and calculations provided by the Plan's actuaries and information provided by the Debtors.

8. This claim is entitled to priority under Code §§ 503(b) and 507(a)(1) for post-petition contributions as ordinary business expenses, regardless of the total unpaid amount. To the extent these claims are not priority claims under Code § 507(a)(1), they are entitled to priority under Code § 507(a)(4) as contributions arising during the 180 days immediately preceding the petition filing date. Any contributions not entitled to priority are asserted as a general unsecured claim.

9. The Debtors and Fiduciary Counselors have agreed that since the Plan and related documents are voluminous and are already in the possession of the Debtors, Fiduciary Counselors will not attach them hereto. Such documents are available upon request to the persons listed on the attached Proof of Claim form. Pursuant to a Stipulation dated July 21, 2006, and approved by the Court, the filing of this Proof of Claim under this case number shall be deemed to constitute a filing in each of the Debtors' bankruptcy cases.

Reservation of Rights

10. At the time of the filing of this Proof of Claim, Fiduciary Counselors is without sufficient knowledge or information to determine whether additional potential claims arising out of the Plan against one or more of the Debtors exist. In the event that Fiduciary Counselors becomes aware of such information and to the extent that such claims exist, Fiduciary Counselors files this Proof of Claim to preserve the rights of the Plan, the Participants with respect to such claims, including the right to assert such claims in the bankruptcy proceedings. Fiduciary Counselors further reserves the right to file additional claims arising out of the Plan and related documents, claims under ERISA, and related claims against one or more of the Debtors which employ or employed any of the Participants. To the extent such additional claims exist, the amounts of such claims are currently unliquidated. Nothing herein is intended to, or

should be construed as, an admission that any and all such claims do not have administrative priority.

11. Fiduciary Counselors reserves any and all setoff rights to which the Plan or the Participants are entitled under 11 U.S.C. § 553 or otherwise.

12. The Plan expressly reserves the right to amend this Proof of Claim, including amendment to incorporate additional claims for additional amounts due and to seek the allowance and payment of certain amounts as administrative expenses.

13. Nothing contained in this Proof of Claim shall be construed as limiting the rights, remedies and interests of Fiduciary Counselors, the Plan, or the Participants in the Plan. To the extent that there is a conflict between anything contained in this Proof of Claim and the Plan, the terms and conditions of the Plan shall govern.

14. The filing of this Proof of Claim is not (i) a waiver or release of the rights of Fiduciary Counselors, the Plan or its Participants against any person, entity or property; (ii) a consent by Fiduciary Counselors, the Plan, or the Participants to the jurisdiction of this Court with respect to the subject matter of this claim, any objection or other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the Participants; (iii) a waiver of the right to move to withdraw the reference, or otherwise to challenge the jurisdiction of this Court, with respect to the subject matter of this claim, any objection or other proceeding commenced with respect thereto or any other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the Participants, or to assert that the reference has already been withdrawn with respect to the subject matter of this claim, any objection or other proceeding commenced with respect thereto or any other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the

Participants; (iv) an election of remedy; or (v) a waiver of any past, present or future defaults or events of default. The Plan and its Participants specifically preserve all of their procedural and substantive defenses and rights with respect to any claim that may be asserted against the Plan or the Participants by the Debtors or by any trustee for the Debtors' estates.

15. Fiduciary Counselors understands that other entities and individuals, including the Pension Benefit Guaranty Corporation, may file claims relating to the Plan and amounts due thereunder.

UNITED STATES BANKRUPTCY COURT, SOUTHERN DISTRICT OF NEW YORK		PROOF OF CLAIM
Name of Debtor Delphi Corporation		Case Number 05-44481 (RDD)
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (The person or other entity to whom the debtor owes money or property): Fiduciary Counselors Inc. as independent fiduciary for Delphi Corporation Retirement Program for Salaried Employees		<input checked="" type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.
Name and address where notices should be sent: Neil Hennessy 700 12th Street N.W. Suite 700 Washington, DC 20005		<input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case.
William Schorling Buchanan Ingersoll & Rooney PC Two Logan Square, 12th Floor Philadelphia, PA 19103-2756		<input checked="" type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.
Telephone number: (202) 558-5141 (215) 567-7500		THIS SPACE IS FOR COURT USE ONLY
Account or other number by which creditor identifies debtor:		Check here if this claim <input type="checkbox"/> replaces <input type="checkbox"/> amends a previously filed claim, dated: _____
1. Basis for Claim <input type="checkbox"/> Goods sold <input checked="" type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input checked="" type="checkbox"/> Other <u>See attached Addendum</u>		
<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of SS #: _____ Unpaid compensation for services performed from _____ (date) to _____ (date)		
2. Date debt was incurred: <u>See attached Addendum</u>		
3. If court judgment, date obtained:		
4. Total Amount of Claim at Time Case Filed: \$ <u>See attached Addendum</u> If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 (unsecured) (secured) (priority) (Total)		
<input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges. <u>See attached Addendum</u>		
5. Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral: \$ _____ Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____		7. Unsecured Priority Claim. <input checked="" type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ <u>See attached Addendum</u> Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000),* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input checked="" type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input checked="" type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(1). * Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment. \$10,000 and 180-days limits apply to cases filed on or after 4/20/05. Pub. L. 105-33
6. Unsecured Nonpriority Claim \$ <u>See attached Addendum</u> <input type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.		THIS SPACE IS FOR COURT USE ONLY
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9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.		
10. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim		
Date <u>July 26, 2008</u>		Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): <u>Neil Hennessy</u> Neil Hennessy, President & CEO, Fiduciary Counselors Inc.

FILED
 JUL 28 P 4:36
 S.D.N.Y.
 U.S. BANKRUPTCY COURT

**UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re:)	
	)	Chapter 11
)	
DELPHI CORPORATION, <u>et al.</u>,	)	Case No. 05-44481 (RDD)
)	
Debtors.	)	Jointly Administered
_____)	

ADDENDUM TO PROOF OF CLAIM OF CREDITOR

Fiduciary Counselors Inc. ("Fiduciary Counselors"), as Independent Fiduciary for the Delphi Retirement Program for Salaried Employees (the "Plan"), in support of its Proof of Claim, states as follows:

Introduction

1. This Addendum to Proof of Claim is an addendum to, and shall be deemed to be a part of and incorporated by reference in, the attached Proof of Claim of the Plan filed by Fiduciary Counselors as Independent Fiduciary of the Plan.

2. The Plan is an employee benefit plan within the meaning of Bankruptcy Code section ("Code §") 507(a)(4).

3. Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, the debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors") are all members of Delphi's control group as defined in section 412(c)(11)(B)(ii) of the Internal Revenue Code, 26 U.S.C. § 1 et. seq., as amended (the "IRC") and section 302(c)(11)(B)(ii) of the Employee Retirement Income Security Act of 1974, 29 U.S.C. § 1001 et seq., as amended ("ERISA") whose employees participate in the Plan. The Debtors are jointly and severally liable

for contributions to the Plan pursuant to ERISA section 302(c)(11) and section 412(c)(11) of the IRC.

4. Fiduciary Counselors submits this Proof of Claim not in its individual capacity but solely in its capacity as the Independent Fiduciary for the Plan. As the appointed independent fiduciary charged with assuring that the Debtors fulfill their obligations to make legally required contributions to the Plan, Fiduciary Counselors is filing this Proof of Claim on behalf of the Plan.

Contributions Due to the Plan

5. Under the terms of the Plan, section 412 of the IRC and section 302 of the ERISA, the employer is required to make contributions to the Plan.

6. Fiduciary Counselors has been unable to ascertain the exact amounts due and owing to the Plan. Based on the most recent information available from the Debtors and the Plan's actuaries, it appears that, at a minimum, the Debtors have failed to make required contributions to the Plan in the amount of \$290,310,000, as set forth in Exhibit "A"¹. This amount includes interest through July 31, 2006. Interest will continue to accrue after July 31, 2006 and will increase the claim amounts. Additional contributions will and/or may be required in the future and Fiduciary Counselors reserves the right to amend this claim to include such future contributions.

7. This is a claim for legally required contributions that are owed to the Plan and for the claims which are described in paragraph 10 below.

8. This claim is entitled to priority under Code §§ 503(b) and 507(a)(1) for post-petition contributions as ordinary business expenses, regardless of the total unpaid amount. To

¹ In preparing this claim, the Plan has relied upon reports and calculations provided by the Plan's actuaries and information provided by the Debtors.

the extent these claims are not priority claims under Code § 507(a)(1), they are entitled to priority under Code § 507(a)(4) as contributions arising during the 180 days immediately preceding the petition filing date. Any contributions not entitled to priority are asserted as a general unsecured claim.

9. The Debtors and Fiduciary Counselors have agreed that since the Plan and related documents are voluminous and are already in the possession of the Debtors, Fiduciary Counselors will not attach them hereto. Such documents are available upon request to the persons listed on the attached Proof of Claim form. Pursuant to a Stipulation dated July 21, 2006, and approved by the Court, the filing of this Proof of Claim under this case number shall be deemed to constitute a filing in each of the Debtors' bankruptcy cases.

Reservation of Rights

10. At the time of the filing of this Proof of Claim, Fiduciary Counselors is without sufficient knowledge or information to determine whether additional potential claims arising out of the Plan against one or more of the Debtors exist. In the event that Fiduciary Counselors becomes aware of such information and to the extent that such claims exist, Fiduciary Counselors files this Proof of Claim to preserve the rights of the Plan, the Participants with respect to such claims, including the right to assert such claims in the bankruptcy proceedings. Fiduciary Counselors further reserves the right to file additional claims arising out of the Plan and related documents, claims under ERISA, and related claims against one or more of the Debtors which employ or employed any of the Participants. To the extent such additional claims exist, the amounts of such claims are currently unliquidated. Nothing herein is intended to, or should be construed as, an admission that any and all such claims do not have administrative priority.

11. Fiduciary Counselors reserves any and all setoff rights to which the Plan or the Participants are entitled under 11 U.S.C. § 553 or otherwise.

12. The Plan expressly reserves the right to amend this Proof of Claim, including amendment to incorporate additional claims for additional amounts due and to seek the allowance and payment of certain amounts as administrative expenses.

13. Nothing contained in this Proof of Claim shall be construed as limiting the rights, remedies and interests of Fiduciary Counselors, the Plan, or the Participants in the Plan. To the extent that there is a conflict between anything contained in this Proof of Claim and the Plan, the terms and conditions of the Plan shall govern.

14. The filing of this Proof of Claim is not (i) a waiver or release of the rights of Fiduciary Counselors, the Plan or its Participants against any person, entity or property; (ii) a consent by Fiduciary Counselors, the Plan, or the Participants to the jurisdiction of this Court with respect to the subject matter of this claim, any objection or other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the Participants; (iii) a waiver of the right to move to withdraw the reference, or otherwise to challenge the jurisdiction of this Court, with respect to the subject matter of this claim, any objection or other proceeding commenced with respect thereto or any other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the Participants, or to assert that the reference has already been withdrawn with respect to the subject matter of this claim, any objection or other proceeding commenced with respect thereto or any other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the Participants; (iv) an election of remedy; or (v) a waiver of any past, present or future defaults or events of default. The Plan and its Participants specifically preserve all of their procedural and

substantive defenses and rights with respect to any claim that may be asserted against the Plan or the Participants by the Debtors or by any trustee for the Debtors' estates.

15. Fiduciary Counselors understands that other entities and individuals, including the Pension Benefit Guaranty Corporation, may file claims relating to the Plan and amounts due thereunder.

EXHIBIT A

DELPHI CORPORATION

Retirement Program for Salaried Employees (38-3430473/001) Summary of Unpaid Contributions - with interest - as of July 31, 2006

Date	Plan Year	Required	Paid	Unpaid	Interest to 7/31/06	Unpaid Balance Including Interest
9/30/2005	2004	56,660,000	0	56,660,000	3,986,000	60,646,000
1/13/2006	2005	105,940,000	30,763,000	75,177,000	3,397,000	78,574,000
4/14/2006	2005	105,940,000	31,202,000	74,738,000	1,800,000	76,538,000
7/14/2006	2005	105,940,000	31,641,000	74,299,000	253,000	74,552,000
						290,310,000

Notes:

1. Interest is credited to 7/31/2006 based on the plan rate, 8.50%. Interest was credited on a compound basis for each 1/2 month increment.
2. Required quarterly contributions for the 2005 plan year are based on the end of year 2004 minimum contributions.
3. 9/30/2005 contribution could have been paid as late as 6/15/2006. However, because these contributions were not paid, we have credited interest from the end of the plan year, 9/30/2005, versus the actually date due.

UNITED STATES BANKRUPTCY COURT, SOUTHERN DISTRICT OF NEW YORK		PROOF OF CLAIM
Name of Debtor Delphi Corporation		Case Number 05-44481 (RDD)
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Name of Creditor (The person or other entity to whom the debtor owes money or property): Fiduciary Counselors Inc. as independent fiduciary for Delphi Mechatronic Systems Retirement Program	<input checked="" type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input checked="" type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	
Name and address where notices should be sent: <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> Nell Hennessy 700 12th Street N.W. Suite 700 Washington, DC 20005 </div> <div style="width: 45%;"> William Schorling Buchanan Ingersoll & Rooney PC Two Logan Square, 12th Floor Philadelphia, PA 19103-2756 </div> </div>		THIS SPACE IS FOR COURT USE ONLY
Telephone number: (202) 558-5141 (215) 567-7500		
Account or other number by which creditor identifies debtor:		Check here if this claim <input type="checkbox"/> replaces <input type="checkbox"/> amends a previously filed claim, dated: _____
1. Basis for Claim <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <input type="checkbox"/> Goods sold <input checked="" type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input checked="" type="checkbox"/> Other <u>See attached Addendum</u> </div> <div style="width: 45%;"> <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of SS #: _____ Unpaid compensation for services performed from _____ to _____ <div style="text-align: center;">(date) (date)</div> </div> </div>		
2. Date debt was incurred: <u>See attached Addendum</u>		3. If court judgment, date obtained:
4. Total Amount of Claim at Time Case Filed: \$ <u>See attached Addendum</u> If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below. <div style="display: flex; justify-content: space-between; margin-top: 5px;"> (unsecured) (secured) (priority) (Total) </div>		
<input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges. <u>See attached Addendum</u>		
5. Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral: \$ _____ Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____	7. Unsecured Priority Claim. <input checked="" type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ <u>See attached Addendum</u> Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000),* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input checked="" type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input checked="" type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(1). <small>* Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment. \$10,000 and 180-days limits apply to cases filed on or after 4/20/05. Pub. L. 109-8</small>	
6. Unsecured Nonpriority Claim \$ <u>See attached Addendum</u> <input type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.		THIS SPACE IS FOR COURT USE ONLY <div style="writing-mode: vertical-rl; transform: rotate(180deg);"> FILED JUL 28 P 4:36 S.D.N.Y. BANKRUPTCY COURT </div>
8. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.		
9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.		
10. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim		
Date <u>July 24, 2006</u>	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): Nell Hennessy, President & CEO, Fiduciary Counselors Inc.	

**UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re:)	
	)	Chapter 11
)	
DELPHI CORPORATION, <u>et al.</u>,	)	Case No. 05-44481 (RDD)
)	
Debtors.	)	Jointly Administered
_____)	

ADDENDUM TO PROOF OF CLAIM OF CREDITOR

Fiduciary Counselors Inc. ("Fiduciary Counselors"), as Independent Fiduciary for the Delphi Mechatronic Systems Retirement Program (the "Plan"), in support of its Proof of Claim, states as follows:

Introduction

1. This Addendum to Proof of Claim is an addendum to, and shall be deemed to be a part of and incorporated by reference in, the attached Proof of Claim of the Plan filed by Fiduciary Counselors as Independent Fiduciary of the Plan.

2. The Plan is an employee benefit plan within the meaning of Bankruptcy Code section ("Code §") 507(a)(4).

3. Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, the debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors") are all members of Delphi's control group as defined in section 412(c)(11)(B)(ii) of the Internal Revenue Code, 26 U.S.C. § 1 et. seq., as amended (the "IRC") and section 302(c)(11)(B)(ii) of the Employee Retirement Income Security Act of 1974, 29 U.S.C. § 1001 et seq., as amended ("ERISA") whose employees participate in the Plan. The Debtors are jointly and severally liable

for contributions to the Plan pursuant to ERISA section 302(c)(11) and section 412(c)(11) of the IRC.

4. Fiduciary Counselors submits this Proof of Claim not in its individual capacity but solely in its capacity as the Independent Fiduciary for the Plan. As the appointed independent fiduciary charged with assuring that the Debtors fulfill their obligations to make legally required contributions to the Plan, Fiduciary Counselors is filing this Proof of Claim on behalf of the Plan.

Contributions Due to the Plan

5. Under the terms of the Plan, section 412 of the IRC and section 302 of ERISA, the employer is required to make contributions to the Plan.

6. Based on the most recent information available from the Debtors and the Plan's actuaries, it appears that, at a minimum, the Debtors have failed to make required contributions to the Plan in the amount of \$183,080, as set forth in Exhibit "A"¹. This amount includes interest through July 31, 2006. Interest will continue to accrue after July 31, 2006 and will increase the claim amounts. Additional contributions will and/or may be required in the future and Fiduciary Counselors reserves the right to amend this claim to include such future contributions.

7. This is a claim for legally required contributions that are owed to the Plan and for the claims which are described in paragraph 10 below.

8. This claim is entitled to priority under Code §§ 503(b) and 507(a)(1) for post-petition contributions as ordinary business expenses, regardless of the total unpaid amount. To the extent these claims are not priority claims under Code § 507(a)(1), they are entitled to priority under Code § 507(a)(4) as contributions arising during the 180 days immediately

¹ In preparing this claim, the Plan has relied upon reports and calculations provided by the Plan's actuaries and information provided by the Debtors.

preceding the petition filing date. Any contributions not entitled to priority are asserted as a general unsecured claim.

9. The Debtors and Fiduciary Counselors have agreed that since the Plan and related documents are voluminous and are already in the possession of the Debtors, Fiduciary Counselors will not attach them hereto. Such documents are available upon request to the persons listed on the attached Proof of Claim form. Pursuant to a Stipulation dated July 21, 2006, and approved by the Court, the filing of this Proof of Claim under this case number shall be deemed to constitute a filing in each of the Debtors' bankruptcy cases.

Reservation of Rights

10. At the time of the filing of this Proof of Claim, Fiduciary Counselors is without sufficient knowledge or information to determine whether additional potential claims arising out of the Plan against one or more of the Debtors exist. In the event that Fiduciary Counselors becomes aware of such information and to the extent that such claims exist, Fiduciary Counselors files this Proof of Claim to preserve the rights of the Plan, the Participants with respect to such claims, including the right to assert such claims in the bankruptcy proceedings. Fiduciary Counselors further reserves the right to file additional claims arising out of the Plan and related documents, claims under ERISA, and related claims against one or more of the Debtors which employ or employed any of the Participants. To the extent such additional claims exist, the amounts of such claims are currently unliquidated. Nothing herein is intended to, or should be construed as, an admission that any and all such claims do not have administrative priority.

11. Fiduciary Counselors reserves any and all setoff rights to which the Plan or the Participants are entitled under 11 U.S.C. § 553 or otherwise.

12. The Plan expressly reserves the right to amend this Proof of Claim, including amendment to incorporate additional claims for additional amounts due and to seek the allowance and payment of certain amounts as administrative expenses.

13. Nothing contained in this Proof of Claim shall be construed as limiting the rights, remedies and interests of Fiduciary Counselors, the Plan, or the Participants in the Plan. To the extent that there is a conflict between anything contained in this Proof of Claim and the Plan, the terms and conditions of the Plan shall govern.

14. The filing of this Proof of Claim is not (i) a waiver or release of the rights of Fiduciary Counselors, the Plan or its Participants against any person, entity or property; (ii) a consent by Fiduciary Counselors, the Plan, or the Participants to the jurisdiction of this Court with respect to the subject matter of this claim, any objection or other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the Participants; (iii) a waiver of the right to move to withdraw the reference, or otherwise to challenge the jurisdiction of this Court, with respect to the subject matter of this claim, any objection or other proceeding commenced with respect thereto or any other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the Participants, or to assert that the reference has already been withdrawn with respect to the subject matter of this claim, any objection or other proceeding commenced with respect thereto or any other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the Participants; (iv) an election of remedy; or (v) a waiver of any past, present or future defaults or events of default. The Plan and its Participants specifically preserve all of their procedural and substantive defenses and rights with respect to any claim that may be asserted against the Plan or the Participants by the Debtors or by any trustee for the Debtors' estates.

15. Fiduciary Counselors understands that other entities and individuals, including the Pension Benefit Guaranty Corporation, may file claims relating to the Plan and amounts due thereunder.

Exhibit "A"

Delphi Mechatronic Systems

Retirement Program (38-3589834/001)

Summary of Unpaid Contributions - with interest - as of July 31, 2006

Date	Plan Year	Contributions		Interest to 7/31/2006	Unpaid Balance Including Interest
		Required	Unpaid		
4/14/2006	2006	245,989	23,989	528	24,517
7/14/2006	2006	245,989	16,019	50	16,069
9/15/2006	2005	136,423	136,423	6,071	142,494
					183,080

Notes:

1. Interest is credited to 7/31/2006 based on the plan rate in effect for 2006 of 7.75%. Interest was credited on a compound basis for each 1/2 month increment.
2. The 9/15/2006 contribution is the residual payment due for the 2005 plan year.

FILED
BANKRUPTCY COURT
JUL 28 P 4:36
S.D.N.Y.

**UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re:)	
	)	Chapter 11
)	
DELPHI CORPORATION, <u>et al.</u>,	)	Case No. 05-44481 (RDD)
)	
Debtors.	)	Jointly Administered
_____)	

ADDENDUM TO PROOF OF CLAIM OF CREDITOR

Fiduciary Counselors Inc. ("Fiduciary Counselors"), as Independent Fiduciary for the Delphi Hourly-Rate Employees Pension Plan (the "Plan"), in support of its Proof of Claim, states as follows:

Introduction

1. This Addendum to Proof of Claim is an addendum to, and shall be deemed to be a part of and incorporated by reference in, the attached Proof of Claim of the Plan filed by Fiduciary Counselors as Independent Fiduciary of the Plan.

2. The Plan is an employee benefit plan within the meaning of Bankruptcy Code section ("Code §") 507(a)(4).

3. Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, the debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors") are all members of Delphi's control group as defined in section 412(c)(11)(B)(ii) of the Internal Revenue Code, 26 U.S.C. § 1 et. seq., as amended (the "IRC") and section 302(c)(11)(B)(ii) of the Employee Retirement Income Security Act of 1974, 29 U.S.C. § 1001 et seq., as amended ("ERISA") whose employees participate in the Plan. The Debtors are jointly and severally liable

for contributions to the Plan pursuant to ERISA section 302(c)(11) and section 412(c)(11) of the IRC.

4. Fiduciary Counselors submits this Proof of Claim not in its individual capacity but solely in its capacity as the Independent Fiduciary for the Plan. As the appointed independent fiduciary charged with assuring that the Debtors fulfill their obligations to make legally required contributions to the Plan, Fiduciary Counselors is filing this Proof of Claim on behalf of the Plan.

Contributions Due to the Plan

5. Under the terms of the Plan, section 412 of the IRC and section 302 of ERISA, the employer is required to make contributions to the Plan.

6. Fiduciary Counselors has been unable to ascertain the exact amounts due and owing to the Plan. Based on the most recent information available from the Debtors and the Plan's actuaries, it appears that, at a minimum, the Debtors have failed to make required contributions to the Plan in the amount of \$720,663,000, as set forth in Exhibit "A"¹. This amount includes interest through July 31, 2006. Interest will continue to accrue after July 31, 2006 and will increase the claim amounts. Additional contributions will and/or may be required in the future and Fiduciary Counselors reserves the right to amend this claim to include such future contributions.

7. This is a claim for legally required contributions that are owed to the Plan and for the claims which are described in paragraph 10 below.

8. This claim is entitled to priority under Code §§ 503(b) and 507(a)(1) for post-petition contributions as ordinary business expenses, regardless of the total unpaid amount. In

¹ In preparing this claim, the Plan has relied upon reports and calculations provided by the Plan's actuaries and information provided by the Debtors.

addition, all contributions due under collective bargaining agreements entered into by the employer are entitled to administrative priority under Code § 507(a)(1) until such agreements have been rejected or modified by the Court pursuant to Code § 1113. To the extent these claims are not priority claims under Code § 507(a)(1), they are entitled to priority under Code § 507(a)(4) as contributions arising during the 180 days immediately preceding the petition filing date. Any contributions not entitled to priority are asserted as a general unsecured claim.

9. The Debtors and Fiduciary Counselors have agreed that since the Plan and related documents are voluminous and are already in the possession of the Debtors, Fiduciary Counselors will not attach them hereto. Such documents are available upon request to the persons listed on the attached Proof of Claim form. Pursuant to a Stipulation dated July 21, 2006, and approved by the Court, the filing of this Proof of Claim under this case number shall be deemed to constitute a filing in each of the Debtors' bankruptcy cases.

Reservation of Rights

10. At the time of the filing of this Proof of Claim, Fiduciary Counselors is without sufficient knowledge or information to determine whether additional potential claims arising out of the Plan against one or more of the Debtors exist. In the event that Fiduciary Counselors becomes aware of such information and to the extent that such claims exist, Fiduciary Counselors files this Proof of Claim to preserve the rights of the Plan, the Participants with respect to such claims, including the right to assert such claims in the bankruptcy proceedings. Fiduciary Counselors further reserves the right to file additional claims arising out of the Plan and related documents, claims under ERISA, and related claims against one or more of the Debtors which employ or employed any of the Participants. To the extent such additional claims exist, the amounts of such claims are currently unliquidated. Nothing herein is intended to, or

should be construed as, an admission that any and all such claims do not have administrative priority.

11. Fiduciary Counselors reserves any and all setoff rights to which the Plan or the Participants are entitled under 11 U.S.C. § 553 or otherwise.

12. The Plan expressly reserves the right to amend this Proof of Claim, including amendment to incorporate additional claims for additional amounts due and to seek the allowance and payment of certain amounts as administrative expenses.

13. Nothing contained in this Proof of Claim shall be construed as limiting the rights, remedies and interests of Fiduciary Counselors, the Plan, or the Participants in the Plan. To the extent that there is a conflict between anything contained in this Proof of Claim and the Plan, the terms and conditions of the Plan shall govern.

14. The filing of this Proof of Claim is not (i) a waiver or release of the rights of Fiduciary Counselors, the Plan or its Participants against any person, entity or property; (ii) a consent by Fiduciary Counselors, the Plan, or the Participants to the jurisdiction of this Court with respect to the subject matter of this claim, any objection or other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the Participants; (iii) a waiver of the right to move to withdraw the reference, or otherwise to challenge the jurisdiction of this Court, with respect to the subject matter of this claim, any objection or other proceeding commenced with respect thereto or any other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the Participants, or to assert that the reference has already been withdrawn with respect to the subject matter of this claim, any objection or other proceeding commenced with respect thereto or any other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the

Participants; (iv) an election of remedy; or (v) a waiver of any past, present or future defaults or events of default. The Plan and its Participants specifically preserve all of their procedural and substantive defenses and rights with respect to any claim that may be asserted against the Plan or the Participants by the Debtors or by any trustee for the Debtors' estates.

15. Fiduciary Counselors understands that other entities and individuals, including the Pension Benefit Guaranty Corporation, the UAW and certain individuals may file claims relating to the Plan and amounts due thereunder.

EXHIBIT A

DELPHI CORPORATION

Hourly-Rate Employees Pension Plan (38-3430473/003) Summary of Unpaid Contributions - with interest - as of July 31, 2006

Date	Plan Year	Required	Paid	Unpaid	Interest to 7/31/06	Unpaid Balance Including Interest
9/30/2005	2004	116,174,000	0	116,174,000	8,173,000	124,347,000
1/13/2006	2005	220,738,000	26,132,000	194,606,000	8,792,000	203,398,000
4/14/2006	2005	220,738,000	26,674,000	194,064,000	4,673,000	198,737,000
7/14/2006	2005	220,738,000	27,216,000	193,522,000	659,000	194,181,000
						720,663,000

Notes:

1. Interest is credited to 7/31/2006 based on the plan rate, 8.50%. Interest was credited on a compound basis for each 1/2 month increment.
2. Required quarterly contributions for the 2005 plan year are based on the end of year 2004 minimum contributions.
3. 9/30/2005 contribution could have been paid as late as 6/15/2006. However, because these contributions were not paid, we have credited interest from the end of the plan year, 9/30,2005, versus the actually date due.

FILED
U.S. BANKRUPTCY COURT

**UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re:)	
	)	Chapter 11
)	
DELPHI CORPORATION, <u>et al.</u>,	)	Case No. 05-44481 (RDD)
)	
Debtors.	)	Jointly Administered
_____)	

ADDENDUM TO PROOF OF CLAIM OF CREDITOR

Fiduciary Counselors Inc. ("Fiduciary Counselors"), as Independent Fiduciary for the Packard Hughes Interconnect Non-Bargaining Retirement Plan (the "Plan"), in support of its Proof of Claim, states as follows:

Introduction

1. This Addendum to Proof of Claim is an addendum to, and shall be deemed to be a part of and incorporated by reference in, the attached Proof of Claim of the Plan filed by Fiduciary Counselors as Independent Fiduciary of the Plan.

2. The Plan is an employee benefit plan within the meaning of Bankruptcy Code section ("Code §") 507(a)(4).

3. Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, the debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors") are all members of Delphi's control group as defined in section 412(c)(11)(B)(ii) of the Internal Revenue Code, 26 U.S.C. § 1 et. seq., as amended (the "IRC") and section 302(c)(11)(B)(ii) of the Employee Retirement Income Security Act of 1974, 29 U.S.C. § 1001 et seq., as amended ("ERISA") whose employees participate in the Plan. The Debtors are jointly and severally liable

for contributions to the Plan pursuant to ERISA section 302(c)(11) and section 412(c)(11) of the IRC.

4. Fiduciary Counselors submits this Proof of Claim not in its individual capacity but solely in its capacity as the Independent Fiduciary for the Plan. As the appointed independent fiduciary charged with assuring that the Debtors fulfill their obligations to make legally required contributions to the Plan, Fiduciary Counselors is filing this Proof of Claim on behalf of the Plan.

Contributions Due to the Plan

5. Under the terms of the Plan, section 412 of the IRC and section 302 of ERISA, the employer is required to make contributions to the Plan.

6. The Plan was merged with and into and the Packard Hughes Interconnect Foley, Alabama Facility Retirement Plan, effective as of December 31, 2005. Based on the most recent information available from the Debtors and the Plan's actuaries, it appears that, at a minimum, the Debtors have failed to make required contributions to the Plan for Plan Year 2005 in the amount of \$1,298,108, as set forth in Exhibit "A"¹. This amount includes interest through July 31, 2006. Interest will continue to accrue after July 31, 2006 and will increase the claim amounts. There may be amounts owing for contributions required for Plan Year 2004; those amounts are unknown to Fiduciary Counselors at present. Additional contributions will and/or may be required in the future and Fiduciary Counselors reserves the right to amend this claim to include such future contributions.

7. This is a claim for legally required contributions that are owed to the Plan and for the claims which are described in paragraph 10 below.

¹ In preparing this claim, the Plan has relied upon reports and calculations provided by the Plan's actuaries and information provided by the Debtors.

8. This claim is entitled to priority under Code §§ 503(b) and 507(a)(1) for post-petition contributions as ordinary business expenses, regardless of the total unpaid amount. To the extent these claims are not priority claims under Code § 507(a)(1), they are entitled to priority under Code § 507(a)(4) as contributions arising during the 180 days immediately preceding the petition filing date. Any contributions not entitled to priority are asserted as a general unsecured claim.

9. The Debtors and Fiduciary Counselors have agreed that since the Plan and related documents are voluminous and are already in the possession of the Debtors, Fiduciary Counselors will not attach them hereto. Such documents are available upon request to the persons listed on the attached Proof of Claim form. Pursuant to a Stipulation dated July 21, 2006, and approved by the Court, the filing of this Proof of Claim under this case number shall be deemed to constitute a filing in each of the Debtors' bankruptcy cases.

Reservation of Rights

10. At the time of the filing of this Proof of Claim, Fiduciary Counselors is without sufficient knowledge or information to determine whether additional potential claims arising out of the Plan against one or more of the Debtors exist. In the event that Fiduciary Counselors becomes aware of such information and to the extent that such claims exist, Fiduciary Counselors files this Proof of Claim to preserve the rights of the Plan, the Participants with respect to such claims, including the right to assert such claims in the bankruptcy proceedings. Fiduciary Counselors further reserves the right to file additional claims arising out of the Plan and related documents, claims under ERISA, and related claims against one or more of the Debtors which employ or employed any of the Participants. To the extent such additional claims exist, the amounts of such claims are currently unliquidated. Nothing herein is intended to, or

should be construed as, an admission that any and all such claims do not have administrative priority.

11. Fiduciary Counselors reserves any and all setoff rights to which the Plan or the Participants are entitled under 11 U.S.C. § 553 or otherwise.

12. The Plan expressly reserves the right to amend this Proof of Claim, including amendment to incorporate additional claims for additional amounts due and to seek the allowance and payment of certain amounts as administrative expenses.

13. Nothing contained in this Proof of Claim shall be construed as limiting the rights, remedies and interests of Fiduciary Counselors, the Plan, or the Participants in the Plan. To the extent that there is a conflict between anything contained in this Proof of Claim and the Plan, the terms and conditions of the Plan shall govern.

14. The filing of this Proof of Claim is not (i) a waiver or release of the rights of Fiduciary Counselors, the Plan or their Participants against any person, entity or property; (ii) a consent by Fiduciary Counselors, the Plan, or the Participants to the jurisdiction of this Court with respect to the subject matter of this claim, any objection or other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the Participants; (iii) a waiver of the right to move to withdraw the reference, or otherwise to challenge the jurisdiction of this Court, with respect to the subject matter of this claim, any objection or other proceeding commenced with respect thereto or any other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the Participants, or to assert that the reference has already been withdrawn with respect to the subject matter of this claim, any objection or other proceeding commenced with respect thereto or any other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the

Participants; (iv) an election of remedy; or (v) a waiver of any past, present or future defaults or events of default. The Plan and its Participants specifically preserve all of their procedural and substantive defenses and rights with respect to any claim that may be asserted against the Plan or the Participants by the Debtors or by any trustee for the Debtors' estates.

15. Fiduciary Counselors understands that other entities and individuals, including the Pension Benefit Guaranty Corporation, may file claims relating to the Plan and amounts due thereunder.

EXHIBIT A

DELPHI CORPORATION

**Packard-Hughes Interconnect Non-Bargaining Plan (33-0595219/001)
Summary of Unpaid Contributions - with interest - as of July 31, 2006**

Date	Plan Year	Required	Paid	Unpaid	Interest to 7/31/06	Unpaid Balance Including Interest
4/14/2006	2005	839,686	205,497	634,189	15,000	649,189
7/14/2006	2005	854,998	208,079	646,919	2,000	648,919
						1,298,108

Notes:

1. Interest is credited to 7/31/2006 based on the plan rate, 8.50%. Interest was credited on a compound basis for each 1/2 month increment.

UNITED STATES BANKRUPTCY COURT, SOUTHERN DISTRICT OF NEW YORK		PROOF OF CLAIM
Name of Debtor Delphi Corporation		Case Number 05-44481 (RDD)
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (The person or other entity to whom the debtor owes money or property): Fiduciary Counselors Inc. as independent fiduciary for Packard Hughes Interconnect Bargaining Retirement Plan		<input checked="" type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input checked="" type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.
Name and address where notices should be sent: <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> Nell Hennessy 700 12th Street N.W. Suite 700 Washington, DC 20005 </div> <div style="width: 45%;"> William Schorling Buchanan Ingersoll & Rooney PC Two Logan Square, 12th Floor Philadelphia, PA 19103-2756 </div> </div>		THIS SPACE IS FOR COURT USE ONLY
Telephone number: (202) 558-5141 (215) 567-7500		
Account or other number by which creditor identifies debtor:		Check here if this claim <input type="checkbox"/> replaces <input type="checkbox"/> amends a previously filed claim, dated: _____
1. Basis for Claim <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <input type="checkbox"/> Goods sold <input checked="" type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input checked="" type="checkbox"/> Other <u>See attached Addendum</u> </div> <div style="width: 45%;"> <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of SS #: _____ Unpaid compensation for services performed from _____ (date) to _____ (date) </div> </div>		
2. Date debt was incurred: <u>See attached Addendum</u>		3. If court judgment, date obtained:
4. Total Amount of Claim at Time Case Filed: \$ <u>See attached Addendum</u> If all or part of your claim is secured or entitled to priority, also complete item 5 or 7 below. <div style="display: flex; justify-content: space-between; font-size: small;"> (unsecured) (secured) (priority) (Total) </div>		
<input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges. <u>See attached Addendum</u>		
5. Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral: \$ _____ Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____		7. Unsecured Priority Claim. <input checked="" type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ <u>See attached Addendum</u> Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000),* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input checked="" type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input checked="" type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(1). <small>* Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment. \$10,000 and 180-days limits apply to cases filed on or after 4/20/05. Pub. L. 109-8.</small>
6. Unsecured Nonpriority Claim \$ <u>See attached Addendum</u> <input type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.		THIS SPACE IS FOR COURT USE ONLY
8. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.		
9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.		
10. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim		FILED JUL 28 P 4:36 S.D.N.Y. U.S. BANKRUPTCY COURT
Date <u>July 26, 2006</u>		
Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): <u>Nell Hennessy</u> Nell Hennessy, President & CEO, Fiduciary Counselors Inc.		

**UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re:)	
	)	Chapter 11
)	
DELPHI CORPORATION, <u>et al.</u>,	)	Case No. 05-44481 (RDD)
)	
Debtors.	)	Jointly Administered
_____)	

ADDENDUM TO PROOF OF CLAIM OF CREDITOR

Fiduciary Counselors Inc. ("Fiduciary Counselors"), as Independent Fiduciary for the Packard Hughes Interconnect Bargaining Retirement Plan (the "Plan"), in support of its Proof of Claim, states as follows:

Introduction

1. This Addendum to Proof of Claim is an addendum to, and shall be deemed to be a part of and incorporated by reference in, the attached Proof of Claim of the Plan filed by Fiduciary Counselors as Independent Fiduciary of the Plan.

2. The Plan is an employee benefit plan within the meaning of Bankruptcy Code section ("Code §") 507(a)(4).

3. Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, the debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors") are all members of Delphi's control group as defined in section 412(c)(11)(B)(ii) of the Internal Revenue Code, 26 U.S.C. § 1 et. seq., as amended (the "IRC") and section 302(c)(11)(B)(ii) of the Employee Retirement Income Security Act of 1974, 29 U.S.C. § 1001 et seq., as amended ("ERISA") whose employees participate in the Plan. The Debtors are jointly and severally liable

for contributions to the Plan pursuant to ERISA section 302(c)(11) and section 412(c)(11) of the IRC.

4. Fiduciary Counselors submits this Proof of Claim not in its individual capacity but solely in its capacity as the Independent Fiduciary for the Plan. As the appointed independent fiduciary charged with assuring that the Debtors fulfill their obligations to make legally required contributions to the Plan, Fiduciary Counselors is filing this Proof of Claim on behalf of the Plan.

Contributions Due to the Plan

5. Under the terms of the Plan, section 412 of the IRC and section 302 of ERISA, the employer is required to make contributions to the Plan.

6. Fiduciary Counselors has been unable to ascertain the exact amounts due and owing to the Plan. Based on the most recent information available from the Debtors and the Plan's actuaries, it appears that, at a minimum, the Debtors have failed to make required contributions to the Plan for the Plan Year 2005 in the amount of \$364,667, as set forth in Exhibit "A"¹. This amount includes interest through July 31, 2006. Interest will continue to accrue after July 31, 2006 and will increase the claim amounts. In addition, on January 13, 2006, the employer was required to make a contribution of \$229,816 to the Plan for Plan Year 2004. On January 13, 2006, the Debtors made a contribution of \$157,442, leaving \$72,374 unpaid. A final payment for Plan Year 2004 will be due in September, 2006. Fiduciary Counselors has been unable to determine the amount of the required contribution. Additional contributions will and/or may be required in the future and Fiduciary Counselors reserves the right to amend this claim to include such future contributions.

¹ In preparing this claim, the Plan has relied upon reports and calculations provided by the Plan's actuaries and information provided by the Debtors.

7. This is a claim for legally required contributions that are owed to the Plan and for the claims which are described in paragraph 10 below.

8. This claim is entitled to priority under Code §§ 503(b) and 507(a)(1) for post-petition contributions as ordinary business expenses, regardless of the total unpaid amount. In addition, all contributions due under collective bargaining agreements entered into by the employer are entitled to administrative priority under Code § 507(a)(1) until such agreements have been rejected or modified by the Court pursuant to Code § 1113. To the extent these claims are not priority claims under Code § 507(a)(1), they are entitled to priority under Code § 507(a)(4) as contributions arising during the 180 days immediately preceding the petition filing date. Any contributions not entitled to priority are asserted as a general unsecured claim.

9. The Debtors and Fiduciary Counselors have agreed that since the Plan and related documents are voluminous and are already in the possession of the Debtors, Fiduciary Counselors will not attach them hereto. Such documents are available upon request to the persons listed on the attached Proof of Claim form. Pursuant to a Stipulation dated July 21, 2006, and approved by the Court, the filing of this Proof of Claim under this case number shall be deemed to constitute a filing in each of the Debtors' bankruptcy cases.

Reservation of Rights

10. At the time of the filing of this Proof of Claim, Fiduciary Counselors is without sufficient knowledge or information to determine whether additional potential claims arising out of the Plan against one or more of the Debtors exist. In the event that Fiduciary Counselors becomes aware of such information and to the extent that such claims exist, Fiduciary Counselors files this Proof of Claim to preserve the rights of the Plan, the Participants with respect to such claims, including the right to assert such claims in the bankruptcy proceedings.

Fiduciary Counselors further reserves the right to file additional claims arising out of the Plan and related documents, claims under ERISA, and related claims against one or more of the Debtors which employ or employed any of the Participants. To the extent such additional claims exist, the amounts of such claims are currently unliquidated. Nothing herein is intended to, or should be construed as, an admission that any and all such claims do not have administrative priority.

11. Fiduciary Counselors reserves any and all setoff rights to which the Plan or the Participants are entitled under 11 U.S.C. § 553 or otherwise.

12. The Plan expressly reserves the right to amend this Proof of Claim, including amendment to incorporate additional claims for additional amounts due and to seek the allowance and payment of certain amounts as administrative expenses.

13. Nothing contained in this Proof of Claim shall be construed as limiting the rights, remedies and interests of Fiduciary Counselors, the Plan, or the Participants in the Plan. To the extent that there is a conflict between anything contained in this Proof of Claim and the Plan, the terms and conditions of the Plan shall govern.

14. The filing of this Proof of Claim is not (i) a waiver or release of the rights of Fiduciary Counselors, the Plan or its Participants against any person, entity or property; (ii) a consent by Fiduciary Counselors, the Plan, or the Participants to the jurisdiction of this Court with respect to the subject matter of this claim, any objection or other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the Participants; (iii) a waiver of the right to move to withdraw the reference, or otherwise to challenge the jurisdiction of this Court, with respect to the subject matter of this claim, any objection or other proceeding commenced with respect thereto or any other proceeding commenced in this case against or

otherwise involving Fiduciary Counselors, the Plan, or the Participants, or to assert that the reference has already been withdrawn with respect to the subject matter of this claim, any objection or other proceeding commenced with respect thereto or any other proceeding commenced in this case against or otherwise involving Fiduciary Counselors, the Plan, or the Participants; (iv) an election of remedy; or (v) a waiver of any past, present or future defaults or events of default. The Plan and its Participants specifically preserve all of their procedural and substantive defenses and rights with respect to any claim that may be asserted against the Plan or the Participants by the Debtors or by any trustee for the Debtors' estates.

15. Fiduciary Counselors understands that other entities and individuals, including the Pension Benefit Guaranty Corporation, the UAW and certain individuals may file claims relating to the Plan and amounts due thereunder.

EXHIBIT A

DELPHI CORPORATION

Packard-Hughes Interconnect Bargaining Plan (33-0595219/002)
Summary of Unpaid Contributions - with interest - as of July 31, 2006

Date	Plan Year	Required	Paid	Unpaid	Interest to 7/31/06	Unpaid Balance Including Interest
4/14/2006	2005	332,846	152,057	180,789	4,000	184,789
7/14/2006	2005	332,846	153,968	178,878	1,000	179,878
						364,667

Notes:

1. Interest is credited to 7/31/2006 based on the plan rate, 8.50%. Interest was credited on a compound basis for each 1/2 month increment.